

§ 301.6081-1

EXTENSION OF TIME FOR FILING RETURNS

§ 301.6081-1 Extension of time for filing returns.

For provisions concerning extensions of time for filing returns or other documents, see the regulations relating to the particular tax.

§ 301.6081-2 Automatic extension of time for filing an information return with respect to certain foreign trusts.

(a) *In general.* A trust required to file a return on Form 3520-A, "Annual Information Return of Foreign Trust with a U.S. Owner," will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a trust must—

(1) Submit a complete application on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner; and

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application's instructions.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the trust's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *Penalties.* See section 6677 for failure to file information returns with respect to certain foreign trusts.

(e) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file an information return with respect to certain foreign trusts listed in para-

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graph (a) of this section filed after July 1, 2008.

[T.D. 9407, 73 FR 37371, July 1, 2008]

PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 301.6091-1 Place for filing returns and other documents.

(a) *General rule.* For provisions concerning the place for filing returns, including hand-carried returns, see the regulations relating to the particular tax. Except as provided in paragraph (b) of this section, for provisions concerning the place for filing documents other than returns, see the regulations relating to the particular tax.

(b) *Exception for hand-carried documents other than returns.* Notwithstanding any other provisions of this chapter—

(1) *Persons other than corporations.* If a document, other than a return, of a person (other than a corporation) is hand carried, and if the document is otherwise required to be filed with a service center, such document may be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the legal residence or principal place of business of such person, or, in the case of an estate, the local Internal Revenue Service office serving the domicile of the decedent at the time of his death. A document may also be filed by hand carrying such document to the appropriate service center, or, in the case of a document required to be filed with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F.

(2) *Corporations.* If a document, other than a return, of a corporation is hand carried, and if the document is otherwise required to be filed with a service center, such document may be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the principal place of business or principal office or agency of the corporation. A document may

also be filed by hand carrying such document to the appropriate service center, or, in the case of a document required to be filed with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F.

(c) *Definition of hand carried.* For purposes of this section and section 6091(b)(4) and the regulations issued thereunder, a return or document will be considered to be hand carried if it is brought to the any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office by the person required to file the return or other document, or by his agent. Examples of persons who will be considered to be agents, for purposes of the preceding sentence, are: Members of the taxpayer's family, an employee of the taxpayer, the taxpayer's attorney, accountant, or tax advisor, and messengers employed by the taxpayer. A return or document will not be considered to be hand carried if it is sent to the Internal Revenue Service through the U.S. Mail.

[T.D. 6950, 33 FR 5359, Apr. 4, 1968, as amended by T.D. 7008, 34 FR 3673, Mar. 1, 1969; T.D. 7012, 34 FR 7697, May 15, 1969; T.D. 7188, 37 FR 12794, June 29, 1972; T.D. 7238, 37 FR 28739, Dec. 29, 1972; T.D. ATF-33, 41 FR 44038, Oct. 6, 1976; T.D. 7495, 42 FR 33727, July 1, 1977; T.D. 9156, 69 FR 55747, Sept. 16, 2004]

§ 301.6096-1 Designation by individuals for taxable years beginning after December 31, 1972.

(a) *In general.* Every individual (other than a nonresident alien) whose income tax liability, as defined in paragraph (b) of this section, is one dollar or more may, at his option, designate that one dollar shall be paid over to the Presidential Election Campaign Fund, in accordance with the provisions of section 9006. In the case of a joint return of a husband and wife, each spouse may designate that one dollar be paid to the fund as provided in this paragraph only if the joint income tax liability of the husband and wife is two dollars or more.

(b) *Income tax liability.* For purposes of paragraph (a) of this section, the income tax liability of an individual for any taxable year is the amount of the

tax imposed by chapter 1 on such individual for the taxable year (as shown on his or her return) reduced by the sum of the credits (as shown on his or her return) allowable under sections 33, 37, 38, 40, 41, 42, 44, and 44A.

(c) *Manner and time of designation.* (1) A designation under paragraph (a) of this section may be made with respect to any taxable year at the time of the filing of the return of the tax imposed by chapter 1 for such taxable year, and shall be made either on the first page of the return or on the page bearing the taxpayer's signature, in accordance with the instructions applicable thereto.

(2) With respect to any taxable year beginning after December 31, 1972 for which no designation was made under paragraph (c)(1) of this section, a designation may be made on the form furnished by the Internal Revenue Service for such purpose, filed within 20 and one half months after the due date for the original return for such taxable year. In the case of a joint return where neither spouse made a designation or where only one spouse made a designation, a designation may be made, as provided in this subparagraph, by the spouse or spouses who had not previously made a designation.

(3) A designation once made, whether by an original return or otherwise, may not be revoked.

(d) *Effective date.* This section shall apply to taxable years beginning after December 31, 1972.

[T.D. 7304, 39 FR 4476, Feb. 4, 1974, as amended by T.D. 7643, 44 FR 50338, Aug. 28, 1979]

§ 301.6096-2 Designation by individuals for taxable years ending on or after December 31, 1972 and beginning before January 1, 1973.

(a) *In general.* (1) For taxable years ending on or after December 31, 1972 and beginning before January 1, 1973, every individual (other than a nonresident alien) whose income tax liability, as defined in paragraph (b) of this section, is one dollar or more, may, at his option, designate that one dollar shall be paid over to the Presidential Election Campaign Fund, referred to in § 301.6096-1 (a). Where in accordance with prior law, such a designation was made for the account of any candidate